

NOTICE TO ALL WINE IMPORTERS

As from the 1st of January 2015, as required by law and as stipulated in the last Budget, Government is increasing the Excise Duty rate on wine from 0 to €0.20 per litre.

Excise Duty must be paid on all types of wine, however, as a measure of control, all importers are to affix tax stamps only on wine bottles/containers bearing a volume of 50 centilitre and over.

Prior wine is placed on the market, tax stamps are to be affixed on bottles/containers on which excise duty has already been paid.

In order not to disrupt the unduly smooth flow of trade during the festive season and to ensure a transitional period sufficient for compliance, the new regimen is being introduced in stages, as described hereunder:

- i. All of those importers who would like to apply for a Tax Warehouse Licence, should immediately contact Customs Department, Excise Section, as to initiate the registration process, whilst those importers who already possess a Tax Warehouse Licence for Alcoholic Beverages must inform Customs Department that they wish to add wine as an additional commodity in their Tax Warehouse.**
- ii. All importers must submit a separate detailed Stock Report of all of the wine which was released for consumption prior to the 31st of December 2014 but is still stored in their private warehouse, and also all wine which is not as yet released for consumption as at 31st December 2014. This should be submitted to Customs Department, Excise Section, not later than the 8th of January 2015.**
- iii. In these above-mentioned stocks, each container should be listed according to its volume and as such Customs Department would supply the required amount of excise stamps to the importer. These excise stamps must be affixed to the bottles/containers not later than the 31st January 2015.**

- iv. As from the 1st of January 2015, all imported wine must be declared to Customs Department and a tax stamp should be issued irrespectively whether this would be immediately released for consumption or whether stored in the Excise Tax Warehouse. It is paramount that each bottle/container that is imported in Malta after the 1st of January 2015, and placed on the market, must be fiscally marked.**

- v. From the 1st of February 2015 until the 30th of April 2015, Customs Department will be issuing a campaign, in order to cover all products which were in possession before this law has been enacted, found at the retailers, bars, hotel, restaurants, supermarkets, grocers, confectioners, clubs etc, where this should be also marked with the excise banderol/stamp.**

- vi. As from the 1st of May 2015 an enforcement campaign will take place where each product which is found fiscally unmarked will be confiscated and legal action would be taken.**

- vii. Customs Department announces that with immediate effect, its Excise Section (Tel 25685200) will extend its service to all stakeholders even on Saturdays from 8am until 12 noon. This Office would also provide the excise banderols/stamps to the stakeholders.**

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